



FY24 Executive Budget

Schedule 01 — Executive Department Agencies

Executive Department

Management and
Regulatory Agencies
Supporting the
Executive Branch of
State Government

	Tab No.
Executive Department Overview	Overview
Executive Office	01-100 EXEC
Office of Indian Affairs	01-101 OIA
State Inspector General	01-102 SIG
Mental Health Advocacy Service	01-103 MHAS
Louisiana Tax Commission	01-106 LTC
Division of Administration	01-107 DOA
Coastal Protection and Restoration Authority	01-109 CPRA
Governor's Office of Homeland Security and Emergency Preparedness	01-111 GOHSEP
Military Affairs	01-112 MILI
La. Public Defender Board	01-116 LPDB
La. Stadium and Exposition District	01-124 LSED
La. Commission on Law Enforcement	01-129 LCLE
Office of Elderly Affairs	01-133 OEA
La. State Racing Commission	01-254 LSRC
Office of Financial Institutions	01-255 OFI



01-106 Louisiana Tax Commission

The **Louisiana Tax Commission (LTC)** administers and enforces the Louisiana laws relating to property taxation, and formulates and adopts rules and guidelines to ensure fair and uniform tax assessments throughout the state.

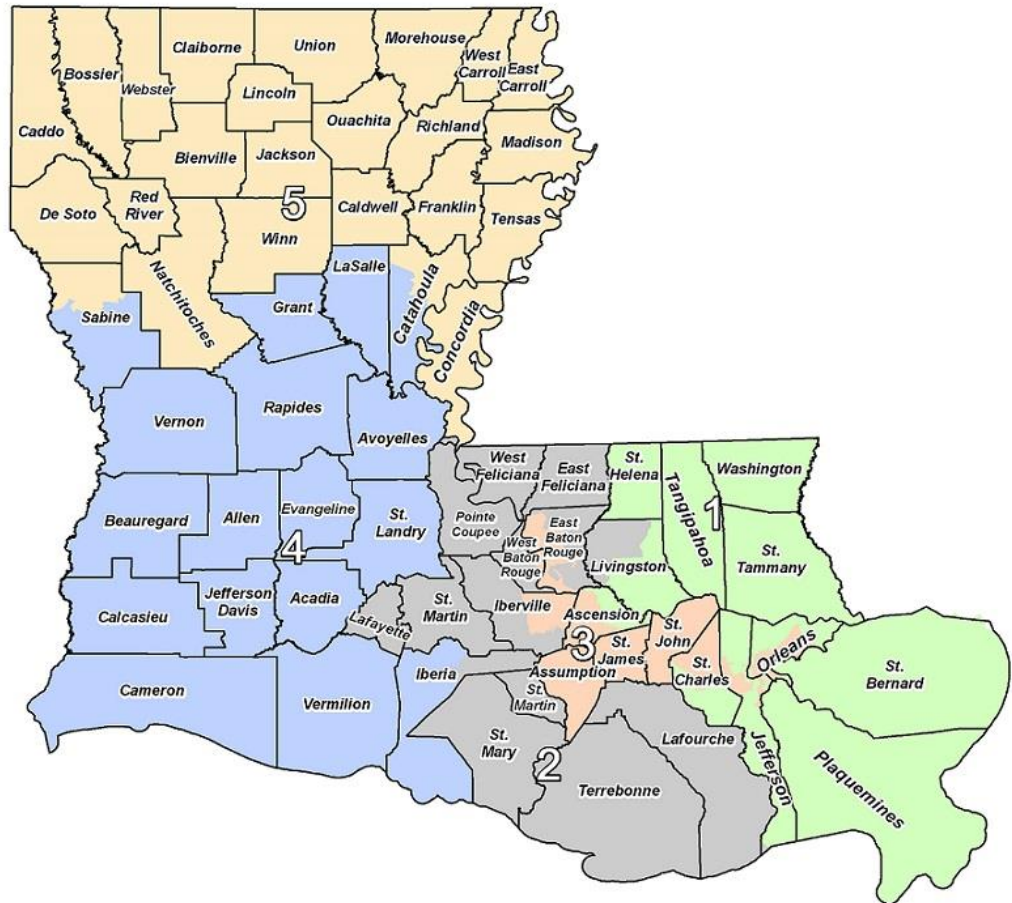
Program: Property Taxation Regulatory/Oversight

- Publish property tax assessment guidelines
- Assess public services property, certain insurance companies and bank stock
- Undertake annual ratio studies to help detect large deviations in assessments across communities
- Conduct public hearings on assessment disputes
- Provide oversight of the 64 assessors in the State
- Coordinate the centralized property tax data for public use and assist assessors with individualized data



01-106 Louisiana Tax Commission

- The Board of the **Louisiana Tax Commission** is comprised of five members appointed by the Governor from each Public Service Commission District.
- Board members are paid a salary of \$56,160 (Board Chairman = \$76,053) plus travel expenses.



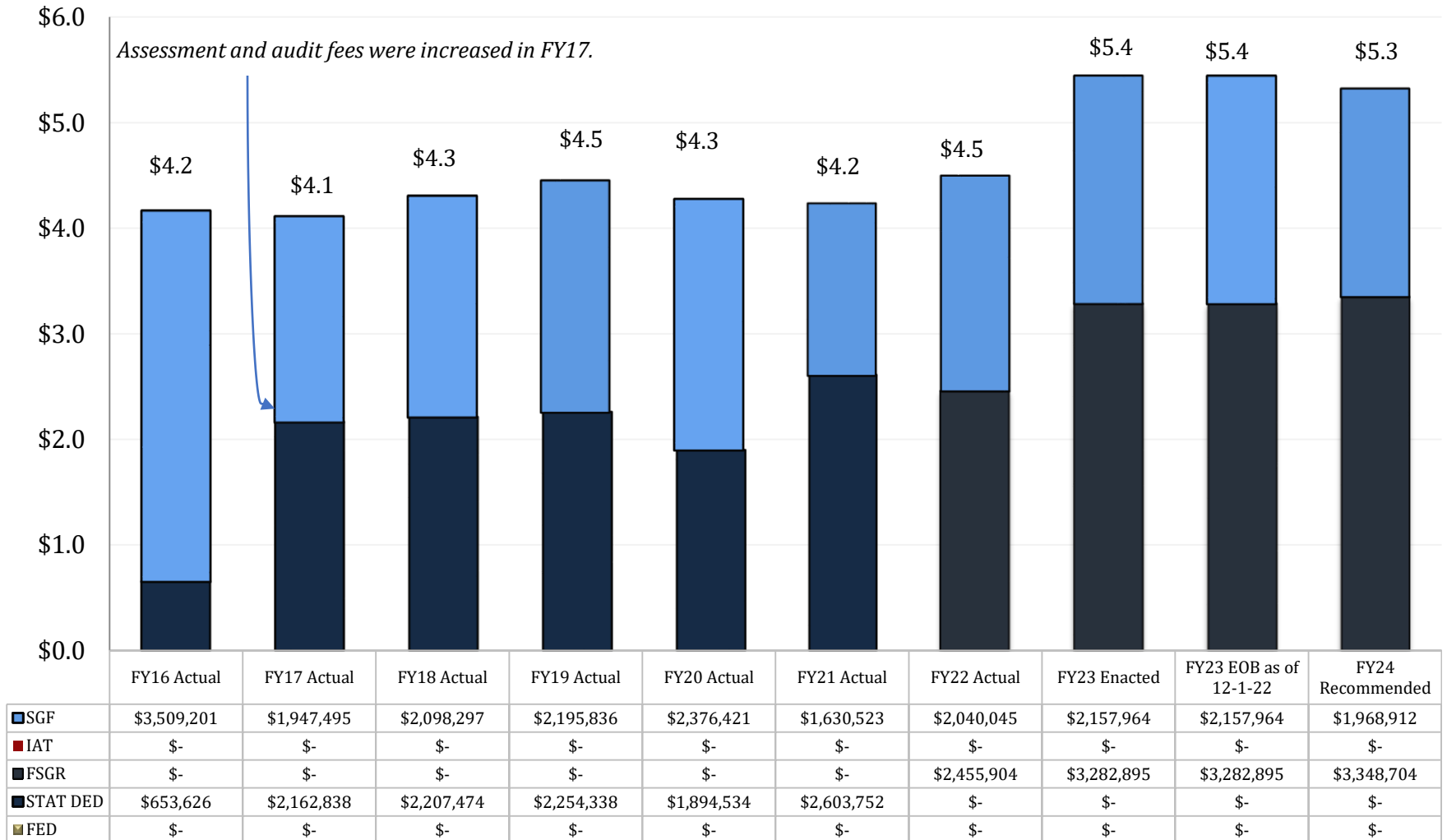


01-106 Louisiana Tax Commission

Changes in Funding since FY16

Total Budget by Fiscal Year and Means of Finance (in \$ millions)

Spending change from FY16 to FY22 is 7.1%
Budget change from FY16 to FY24 is 26.2%





01-106 Louisiana Tax Commission

Statewide and Non-Statewide Adjustments Recommended for FY24

State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$2,157,964	\$0	\$3,282,895	\$0	\$0	\$5,440,859	36	FY23 Existing Operating Budget as of 12/1/22
\$0	\$0	\$1,843	\$0	\$0	\$1,843	0	Capitol Park Security
\$0	\$0	\$524	\$0	\$0	\$524	0	Civil Service Fees
\$0	\$0	\$11,930	\$0	\$0	\$11,930	0	Civil Service Pay Scale Adjustment
\$0	\$0	\$8,041	\$0	\$0	\$8,041	0	Group Insurance Rate Adjustment for Active Employees
\$0	\$0	\$8,764	\$0	\$0	\$8,764	0	Group Insurance Rate Adjustment for Retirees
\$0	\$0	\$3,209	\$0	\$0	\$3,209	0	Legislative Auditor Fees
\$0	\$0	\$3,894	\$0	\$0	\$3,894	0	Maintenance in State-Owned Buildings
\$0	\$0	\$60,449	\$0	\$0	\$60,449	0	Market Rate Classified
(\$131,676)	\$0	\$0	\$0	\$0	(\$131,676)	0	Non-recurring 27th Pay Period
\$0	\$0	(\$50,000)	\$0	\$0	(\$50,000)	0	Non-Recurring Acquisitions & Major Repairs
\$0	\$0	\$4,139	\$0	\$0	\$4,139	0	Office of State Procurement
(\$46,780)	\$0	\$2,292	\$0	\$0	(\$44,488)	0	Office of Technology Services (OTS)
(\$1,144)	\$0	\$0	\$0	\$0	(\$1,144)	0	Related Benefits Base Adjustment
\$0	\$0	\$19,736	\$0	\$0	\$19,736	0	Retirement Rate Adjustment
(\$9,452)	\$0	\$0	\$0	\$0	(\$9,452)	0	Risk Management
\$0	\$0	\$40,732	\$0	\$0	\$40,732	0	Salary Base Adjustment
\$0	\$0	\$256	\$0	\$0	\$256	0	UPS Fees
(\$189,052)	\$0	\$115,809	\$0	\$0	(\$73,243)	0	Total Statewide Adjustments
\$0	\$0	(\$50,000)	\$0	\$0	(\$50,000)	0	Total Other Adjustments
\$1,968,912	\$0	\$3,348,704	\$0	\$0	\$5,317,616	36	TOTAL FY 24 RECOMMENDED BUDGET
(\$189,052)	\$0	\$65,809	\$0	\$0	(\$123,243)	0	Total Adjustments (Statewide and Agency-specific)

Other Adjustments

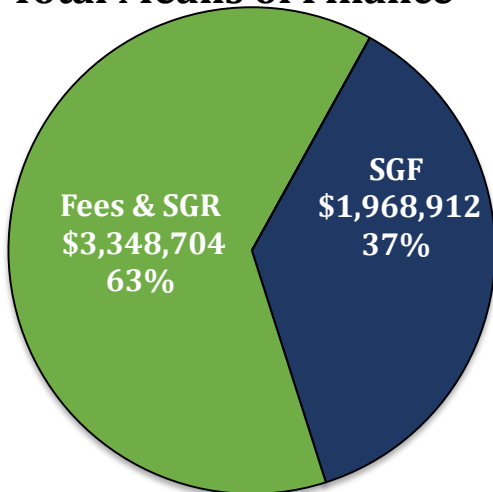
State General Fund (Direct)	Interagency Transfers	Fees and Self-generated Revenues	Statutory Dedications	Federal Funds	Total	T.O.	Adjustment
\$0	\$0	(\$50,000)	\$0	\$0	(\$50,000)	0	Reduces Other Compensation funding for WAEs, which was added in FY22 to assist in the appraisal of properties and complete annual ratio studies. This reduction will align the agency's budget to projected expenditures.
\$0	\$0	(\$50,000)	\$0	\$0	(\$50,000)	0	Total Other Adjustments



FY24 Executive Department 01-106 Louisiana Tax Commission

Total Funding	FY22 Actual	FY23 Enacted	FY23 EOB as of 12-1-22	FY24 Recommended	Difference FY23 EOB to FY24 Recommended
State General Fund	\$2,040,045	\$2,157,964	\$2,157,964	\$1,968,912	(\$189,052)
Fees and Self-generated Revenue	\$2,455,904	\$3,282,895	\$3,282,895	\$3,348,704	\$65,809
Statutory Dedications	\$0	\$0	\$0	\$0	
LA Tax Commission Expense Fund	\$0	\$0	\$0	\$0	\$0
TOTAL LA Tax Commission	\$4,495,949	\$5,440,859	\$5,440,859	\$5,317,616	(\$123,243)
Total Positions	36	36	36	36	-
OC Positions	0	0	0	0	-

FY24 Recommended Total Means of Finance



Total \$5.3 m.

\$123,243 budget adjustment – Statewide Adjustments total a net reduction of **(-\$73,243)**. Other Adjustments include a **(-\$50,000)** decrease in Other Compensation Funding for When Actually Employed (WAE) positions. These positions were added in FY22 to assist in the appraisal of properties and complete annual ratio studies.

Fees and Self-generated Revenue (previously the LA Tax Commission Expense Fund) contains

Assessment Fees (99%)

A percentage of the assessed value of public service property, insurance companies and financial institutions

Public Service and Personal Property Audit Fees

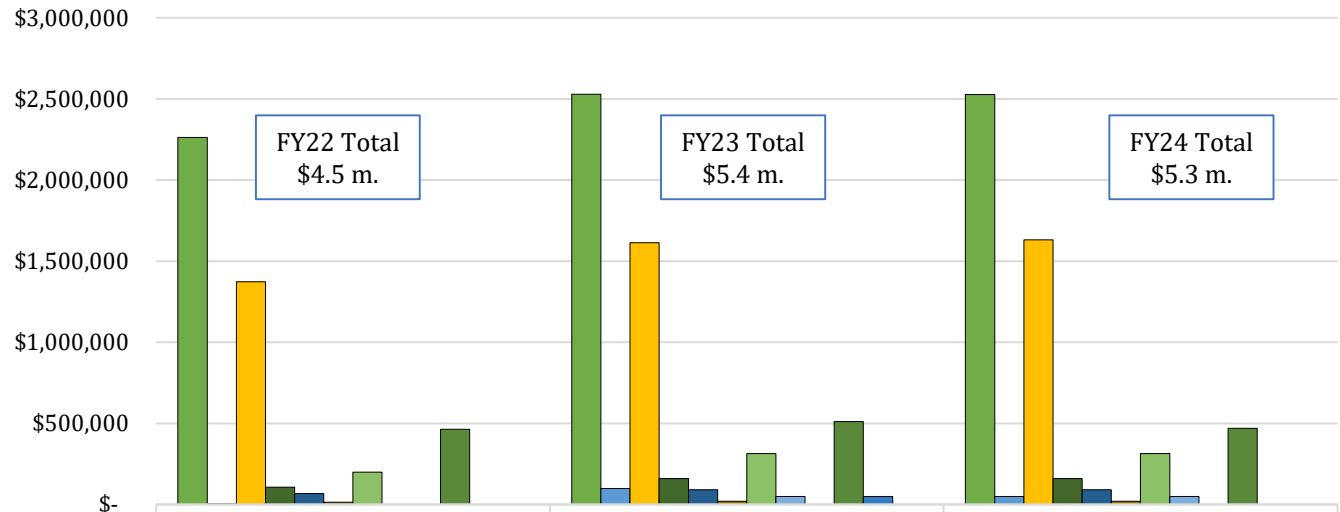
10% of the additional tax, penalty and interest collected from Tax Commission audits



01-106 LA Tax Commission Categorical Expenditures FY22, FY23, and FY24

For FY24 Recommended, the largest Expenditure Category is Salaries, which makes up about 47 percent of Total Expenditures.

Interagency Transfers contributes roughly 8.9 percent and includes Office of Technology Services fees, Risk Management, Data Services, and Rent in State-Owned office buildings.



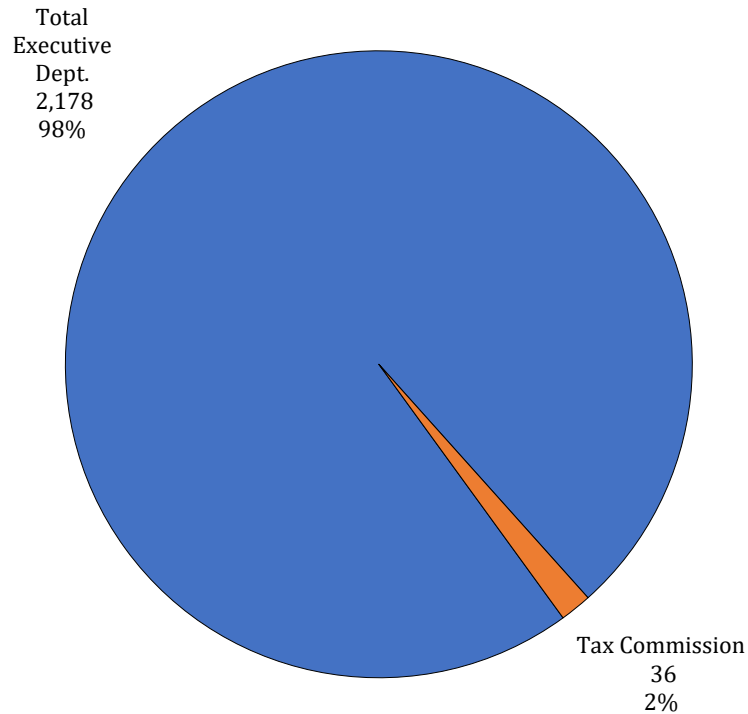
		FY22 ACTUAL	FY23 EOB as of 12-1-22	FY24 RECOMMENDED
Personal Services	Salaries	\$2,263,123	\$2,528,431	\$2,527,751
	Other Compensation	\$5,756	\$100,000	\$50,000
	Related Benefits	\$1,372,886	\$1,613,705	\$1,631,217
Operating Expenses	Travel	\$107,380	\$160,000	\$160,000
	Operating Services	\$68,745	\$92,430	\$92,430
	Supplies	\$13,699	\$20,000	\$20,000
Professional Services	Professional Services	\$199,858	\$315,000	\$315,000
	Other Charges	\$-	\$50,000	\$50,000
Other Charges	Debt Service	\$-	\$-	\$-
	Interagency Transfers	\$464,503	\$511,293	\$471,218
Acquisitions and Major Repairs	Acquisitions	\$-	\$50,000	\$-
	Major Repairs	\$-	\$-	\$-



LA Tax Commission

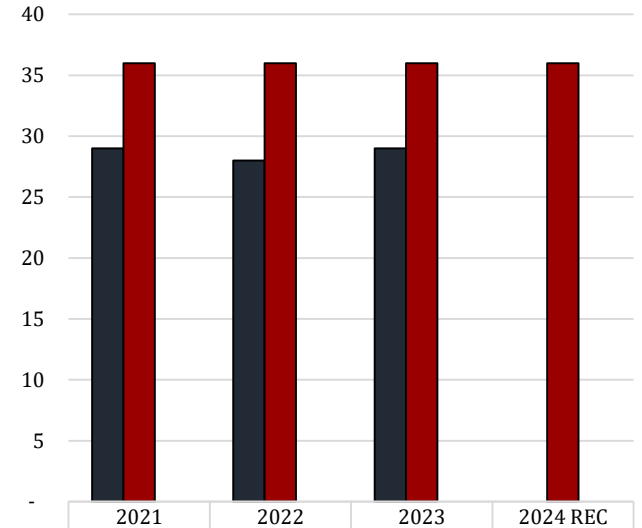
FTEs, Authorized T.O., and Other Charges Positions

**FY24 Agency Employees
as a portion of
FY24 Total Department Employees**



FY23 number of funded, but not filled,
positions as of February 27 = 1

**Number
and
Types
of
Positions**



	2021	2022	2023	2024 REC
■ Total FTEs (1st July Report)	29	28	29	-
■ Authorized T.O. Positions	36	36	36	36
■ Other Charges Positions	-	-	-	-

The full-time equivalent or **FTE** definition refers to the number of hours considered full-time. For example, if an agency considers 40 hours full time, and there are two employees working 20 hours per week, those two employees would be 1.0 FTE.

Authorized Positions are those referred to in the Table of Organization (or T.O.) for each department. This count includes only those positions paid for from the Salaries expenditure category for the organization units and agencies include in each department's appropriation. This excludes positions paid for from other expenditure categories, such as wages or per diem.

Other Charges positions are authorized under R.S. 39:2(5)(b) ...

(5)(b) "Authorized other charges positions" means the number of positions in an appropriation bill to be funded by the other charges continuing category of the accounting system for the state. The number may be adjusted during a fiscal year in accordance with law.

- [Act 377 of 2013 by Rep. Burrell]
- Positions coded in the Other Charges expenditure category
- These positions are usually associated with federal grants



Louisiana Tax Commission

Related Employment Information

Salaries and Related Benefits for the 36 Authorized Positions are listed below in Chart 1.
In Chart 2, benefits are broken out to show the portion paid for active versus retired employees.
This is where payments for the Unfunded Accrued Liability (UAL) can be found.

1.

Personal Services	2021 Actual	2022 Actual	2023 Enacted	2024 Recommended
Salaries	\$2,170,354	\$2,263,123	\$2,528,431	\$2,527,751
Other Compensation	(\$2,027)	\$5,756	\$100,000	\$50,000
Related Benefits	\$1,332,454	\$1,372,886	\$1,613,705	\$1,631,217
Total Personal Services	\$3,500,781	\$3,641,764	\$4,242,136	\$4,208,968

Average T.O Salary = \$70,234

Examples of Other Compensation include pay for WAE employees, part-time employees, student workers, etc.

2.

Related Benefits FY24 Recommended	Total Funding	%
Total Related Benefits	\$1,631,217	
UAL payments	\$889,755	55%
Retiree Health Benefits	\$293,764	
Remaining Benefits*	\$447,698	
Means of Finance	General Fund = 51%	Other = 49%

Department Demographics	Total	%
Gender		
Female	15	43
Male	20	57
Race/Ethnicity		
White	29	83
Black	4	11
Asian	1	3
Indian	0	0
Hawaiian/Pacific	0	0
Declined to State	1	3
Currently in DROP or Eligible to Retire	19	54

* Remaining Benefits include employer contribution to authorized positions' retirement, health, Medicare, FICA, Emoluments etc. The authorized positions include authorized T.O. positions and authorized other charges positions, both filled and vacant.

Other Charges Benefits
\$0



01-106 La. Tax Commission

FY24 Discretionary/Non-Discretionary Comparison

**FY24 Recommended
Discretionary — \$4,020,770**

Discretionary SGF =
\$1,322,879

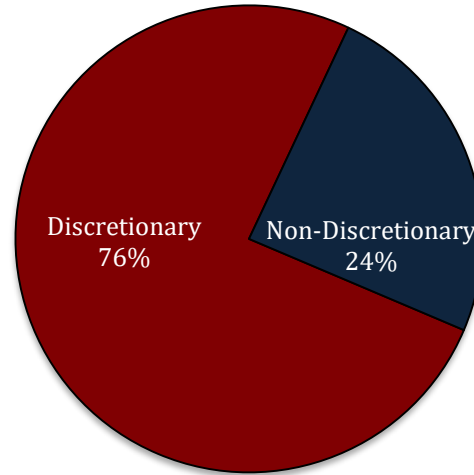
Discretionary IAT =
\$0

Discretionary FSGR
= \$2,697,891

Discretionary DEDS
= \$0

Discretionary FED =
\$0

Discretionary T.O. =
36



Non-Discretionary
SGF = \$646,033

Non-Discretionary
IAT = \$0

Non-Discretionary
FSGR = \$650,813

Non-Discretionary
DEDS = \$0

Non-Discretionary
FED = \$0

Non-Discretionary
T.O. = 0

**FY24 Recommended
Non-Discretionary —
\$1,296,846**

Total Discretionary Funding by Office		
Executive Office	\$18,235,435	0.39%
Office of Indian Affairs	\$0	0.00%
Office of Inspector General	\$1,689,423	0.04%
Mental Health Advocacy Service	\$0	0.00%
LA Tax Commission	\$4,020,770	0.09%
Division of Administration	\$1,026,341,025	21.75%
Coastal Protection and Restoration Authority	\$170,763,339	3.62%
GOHSEP	\$3,124,627,683	66.21%
Department of Military Affairs	\$112,209,145	2.38%
Louisiana Public Defender Board	\$47,586,699	1.01%
Louisiana Stadium and Exposition District	\$75,327,101	1.60%
Louisiana Commission on Law Enforcement	\$44,463,085	0.94%
Governor's Office of Elderly Affairs	\$66,991,714	1.42%
Louisiana State Racing Commission	\$14,873,540	0.32%
Office of Financial Institutions	\$12,241,951	0.26%
Total Discretionary	\$4,719,370,910	100.00%

Total Non-Discretionary Funding by Type		
UAL Obligation	\$ 889,755	69%
Legislative Auditor Fees	\$ 41,129	3%
Maintenance in State-owned Buildings	\$ 72,198	6%
Retirees Group Insurance	\$ 293,764	23%
Total Non-Discretionary	\$ 1,296,846	100%



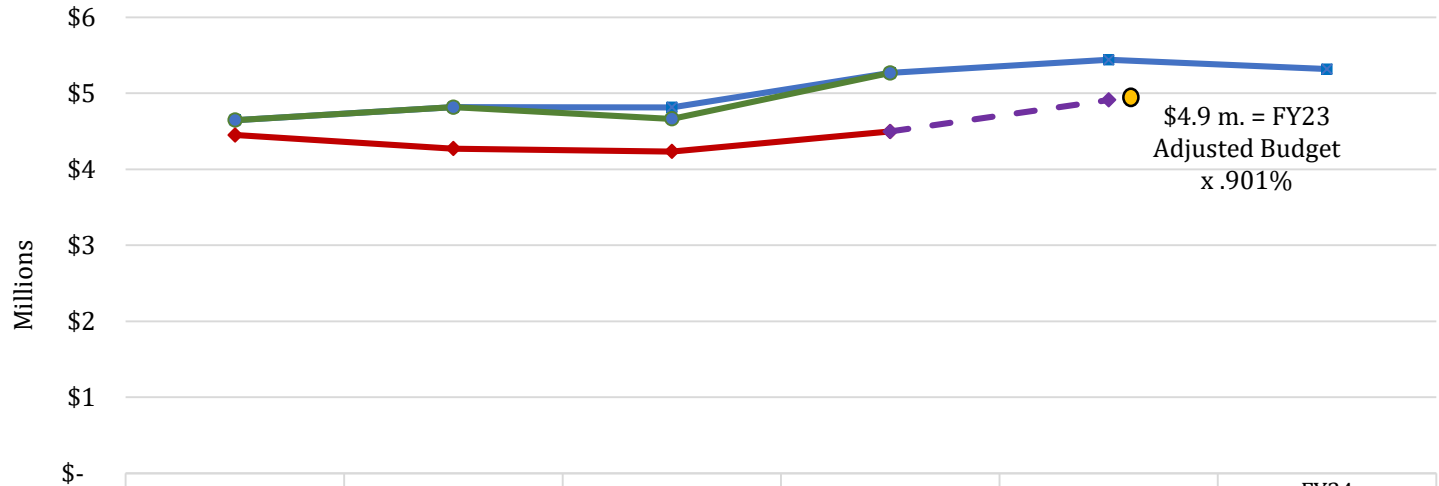
01-106 LA Tax Commission

Enacted & FYE Budget vs. Actual Expenditures FY19 to FY22

FYE Budget = "Fiscal Year End" Budget includes all in-house and regular BA-7s through June 30 of the fiscal year. For FY23, it is as of January.

**FY23 Known
Supplemental Needs:**
\$0

**FY22 General Fund
Reversions:**
\$0



	FY19	FY20	FY21	FY22	FY23 EOB	FY24 Recommended
Enacted Budget	\$4,646,364	\$4,816,287	\$4,815,908	\$5,268,303	\$5,440,859	\$5,317,616
FYE Budget	\$4,646,364	\$4,816,287	\$4,663,142	\$5,268,303		
Actual Expenditures	\$4,450,174	\$4,270,955	\$4,234,275	\$4,495,949		
FY23 Expenditure Trend				\$4,495,949	\$4,911,308	

Monthly Budget Activity

	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
Jul-22	\$ 5,440,859	\$ 459,530	\$ 4,981,329	8.4%
Aug-22	\$ 5,440,859	\$ 886,384	\$ 4,554,475	16.3%
Sep-22	\$ 5,440,859	\$ 1,320,776	\$ 4,120,083	24.3%
Oct-22	\$ 5,440,859	\$ 1,682,499	\$ 3,758,360	30.9%
Nov-22	\$ 5,440,859	\$ 2,191,513	\$ 3,249,346	40.3%
Dec-22	\$ 5,440,859	\$ 2,545,261	\$ 2,895,598	46.8%
Jan-23	\$ 5,440,859	\$ 2,864,930	\$ 2,575,929	52.7%

Monthly Budget Activity

	FY23 Adjusted Budget	FY23 Aggregate Expenditures	Remaining Budget Authority	Percent Expended To Date
<i>(Trend based on average monthly expenditures to date)</i>				
Feb-23	\$ 5,440,859	\$ 3,274,206	\$ 2,166,653	60.2%
Mar-23	\$ 5,440,859	\$ 3,683,481	\$ 1,757,378	67.7%
Apr-23	\$ 5,440,859	\$ 4,092,757	\$ 1,348,102	75.2%
May-23	\$ 5,440,859	\$ 4,502,033	\$ 938,826	82.7%
Jun-23	\$ 5,440,859	\$ 4,911,308	\$ 529,551	90.3%

Historical Year End Average

90.1%